IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

CENTRAL EXCISE APPEAL NO.230 OF 2006

The Commissioner of Central
Excise & Customs, Daman .. Appellant.

Versus

M/s.Lion Security Services, .. Respondent.

Mrs.S.V. Bharucha & Ms.Anamica Malhotra for the appellant.

None for the respondent.

CORAM : F.I. REBELLO &
D.B. BHOSALE, JJ.

DATED : 17TH AUGUST, 2007.

**P.C. :**

1. The appeal is admitted on the questions of law as formulated in paragraph 4 of the Appeal memo.

2. We find that considering section 76 of the Central Excise Act read with Section 80, the authority has discretion to interfere with the penalty imposed. Once the discretion had been exercised and no arbitrariness is pointed out, it will not be possible for this court to interfere.

3. In the instant case, we find no case for interference. Hence, the appeal is dismissed.

(D.B. BHOSALE, J.)  (F.I. REBELLO, J.)